

**BIG CREEK FIRE DEPARTMENT
311 WEST UTAH RANCH ROAD
LAVACA, AR 72941**

December 14, 2020

Judge David Hudson
Sebastian County Quorum Court
35 South 6th, Room 106

Fort Smith, AR 72901

RE: Documentation of the Fire Levy for Big Creek Fire Department

Dear Judge Hudson:

The Board of Commissioners for Big Creek Fire Department ("BCFD") appointed the following individuals as assessors for the purpose of determining the levy to be collected by Sebastian County on real estate tax statements within our district:

William C. Warren, Jr.	6314 E. Cook Road	Charleston, AR 72933
Harry Torres	2710 S. Highway 255	Lavaca, AR 72941
Toby Beavers	1808 N. Davis	Lavaca, AR 72941

We used the services of Katie Ballie, Consultant to review the location and nature of the real estate parcels within our district. Her telephone number is 870-867-7559 and her email address is katie.ballie@yahoo.com. Fire Chief Tommy Noel has already provided your office with a flash drive containing her report.

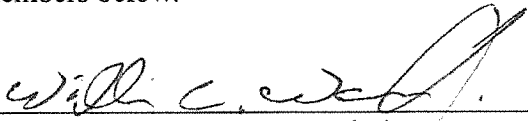
The Assessors met and reviewed the information provided by the County at the December 1, 2020 meeting, the annual expenses and revenues of BCFD for the last 5 years and the report provided by Ms. Ballie.

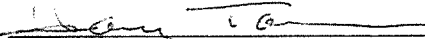
BDFD has 3 main sources of revenue, our membership dues, county sales tax and Act 833 money. We use the county sales tax money to cover major expenses, such as vehicle purchases and building expansion. We depend on membership dues and the Act 833 to fund our day-to-day operations. Over the past 5 years our expenses have averaged \$68,005.40 a year and our Act 833 revenue has averaged \$8,262.70.


Per the data provided to the Quorum Court by your office on December 1, 2020 BCFD has 1,415 residential structures and 44 commercial structures. The report provided by Ms. Ballie showed 1,304 residential structures, 28 commercial parcels and 501 vacant tracts that were not tied to lands with structures. We believe that Ms. Ballie's report to be an accurate assessment of our properties therefore we used her numbers.

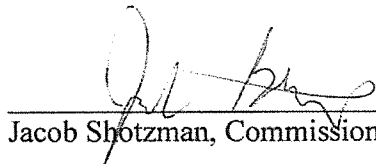
By setting our levy for residential structures and vacant tracts at \$40.00 and businesses at \$80.00 we would generate \$74,460.00 per year, less the 3% County Commission for a net of \$72,226.60. The estimated total collected from levies (\$72,226.60) added to our average Act 833 (\$8,262.70) gives us a total operating budget of \$80,488.90 which is sufficient to cover our average yearly expenses of \$68,005.40 and give us a cushion to cover unforeseen expenses. It should be noted that the average yearly expenses do not include depreciation on vehicles and equipment, so it is probably a low estimate of actual expenses. Due to the minimal amount of timber acreage and the difficulty of determining the acreage per owner we set the assessment for timber lands at \$0.00 per acre.

The above information was presented to the full Board of Commissioners at a meeting on December 14, 2020 and was approved unanimously as shown by the signatures of the Board members below.


William C Warren, Jr., Commissioner


Harry Torres, Commissioner


Toby Beavers, Commissioner


Jacob Shotzman, Commissioner


Ali Rashidi, Commissioner